



Railroad Car Company Annual Reporting Form

For year ending December 31, 2006

MONTANA
RCC-1
Rev. 12-06

All spaces must be completed

Company Name

Full Name of Company _____

Contact Person For This Report:

Name _____

Type of Organization _____

Title _____

Principal Office Address _____

Address _____

Principal Montana Address _____

Phone _____

FAX _____

Federal Identification Number _____

E-Mail Address _____

Standard Industry Code (SIC) _____

Declaration
January 1, 2007

I, the undersigned, on oath do say that the forgoing return and any accompanying schedules have been prepared from the original books, papers and records of the above-mentioned company; that I have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of said company in respect to each and every matter and thing therein set forth, to the best of my knowledge and belief; and I further say that no deductions were made before stating the gross earnings or receipts herein set forth, except those shown in the foregoing accounts.

Signature

Date

Name

Title

Instructions

All railroad car companies owning, leasing, or using railroad cars or locomotives that operate over railroad tracks in Montana shall complete an annual report to the Department of Revenue.

The annual report must be filed with Business Tax and Valuation Bureau of the **Department of Revenue, Mitchell Building, PO Box 5805 Helena, Montana 59604-5805**, on or before April 15 of each year. If the filing date falls on the weekend or holiday, the report is due on the following business day.

Extensions may be granted for good cause only. All extension requests must be filed prior to the report deadline.

All schedules must be completed. Additional sheets may be attached to the schedules if more space is needed. The annual report is not intended in any way to limit the information that a company may wish to submit; rather it provides the minimum information needed by the department.

All railroad cars and locomotives owned, used or leased by a company, whether active or idle, must be reported on Form RCC-2, and all mileage activity must be broken out by car type on Form RCC-3. Locomotives must also be reported on Form RCC-3.

When reporting as agent for multiple companies, all companies must be identified on the General Information page or by cover letter, all railroad cars and locomotive owned, used, or leased by those companies must be reported on Form RCC-2, and all mileage activity for those cars and locomotives must be reported on Form RCC-3.

Car Categories for Reporting on Montana Forms RCC-2 and RCC-3

	AAR Car Type Code (1)	AAR Car Type Group		AAR Mechanical Designation	Default Rates Miles/Day	
GROUP 1	Axxx	Boxcars		XF,XL,XP,(w/l)	450	A
	Bxxx			XM,(w/l)	450	B
GROUP 2	Cxxx	Covered hoppers		LO	250	C
GROUP 3	Exxx	Gondola cars		GB,GD,GS,GT,GW,(w/S,R,SR)	450	E
	Gxxx			GA,GB,GD,GH,GS	450	G
	Jxxx			GT	450	J
GROUP 4	Fxxx	Flat cars, general		FB,FBC,FBS,FD,FL,FM,FMS,FW	450	F
GROUP 5	Pxxx	Flat cars, intermodal	(conventional)	FC	450	P
GROUP 6	Qxxx	Flat cars, intermodal	(lt wt, low profile)	FC,FCA,carless technology	450	Q
GROUP 7	Sxxx	Flat cars, intermodal	(stack/well cars)	FCA	450	S
GROUP 8	Vxxx	Flat cars, vehicular		FA	450	V
GROUP 9	Hxxx	Hopper cars		HFA,HK,HM,HT,HTA	250	H
	Kxxx			HK,HM,HMA,HR,HT,w/(S,R,SR)	250	K
GROUP 10	Rxxx	Refrigerator cars		RB,RBL,RC,RP,RPB,RPC,RPL,RS	250	R
GROUP 11	T0xx,T1xx,T80x,T81x	Tank cars, non-pressurized		T	250	T
GROUP 12	T3xx,T4xx,T5xx,T6xx,T7x,T83x-T89x,T9xx	Tank cars, pressurized		T	250	T
GROUP 13	Lxxx	Special type cars		LP,LU	250	L
GROUP 14	N/A	Cars not elsewhere classified		N/A	250	

An "x" in the AAR car type code represents any numeral 0 through 9

Notice

If any person fails to file a report within the time established in 15-23-103, MCA or by such later date as the department may approve, the department shall estimate the value of the property to have been reported on the basis of the best available information as prescribed in 15-1-303, MCA. Each month or part of a month a report is delinquent; the department shall impose and collect a \$25 penalty, the total not to exceed \$200, and shall deposit such penalty to the credit of the general fund. The department will also inform its agents in the counties of the delinquency, and the agents shall assess a penalty of 1% of the tax due for each month or part of a month the report is delinquent.